

		FOR OHF USE					

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2003
STATE OF ILLINOIS
DEPARTMENT OF PUBLIC AID
FINANCIAL AND STATISTICAL REPORT FOR
LONG-TERM CARE FACILITIES
(FISCAL YEAR 2003)

IMPORTANT NOTICE
 THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION
 THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY
 PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE
 OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE
 ANY INFORMATION ON OR BEFORE THE DUE DATE WILL
 RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM
 HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH Facility ID Number: <u>0046292</u>		II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER	
Facility Name: <u>Pinnacle Health Care Of Berwyn, L.L.C</u>		I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>01/01/03</u> to <u>12/31/03</u> and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.	
Address: <u>3601 S. Harlem Ave</u> <u>Berwyn</u> <u>60402</u> Number City Zip Code		Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.	
County: <u>Cook</u>		Officer or Administrator of Provider (Signed) _____ (Date) _____ (Type or Print Name) _____ (Title) _____	
Telephone Number: <u>(708) 749-4160</u> Fax # <u>(708) 749-7696</u>		Paid Preparer (Signed) _____ (Date) _____ (Print Name and Title) <u>Edward N. Slack, C.P.A.</u> (Firm Name & Address) <u>Frost, Ruttenberg & Rothblatt, P.C.</u> <u>111 Pfingsten Road, Suite 300 Deerfield, IL 60015</u> (Telephone) <u>(847) 236-1111</u> Fax # <u>(847) 236-1155</u>	
IDPA ID Number: <u>050541135001</u>		MAIL TO: OFFICE OF HEALTH FINANCE ILLINOIS DEPARTMENT OF PUBLIC AID 201 S. Grand Avenue East Springfield, IL 62763-0001 Phone # (217) 782-1630	
Date of Initial License for Current Owners: <u>03/31/93</u>			
Type of Ownership:			
<input type="checkbox"/> VOLUNTARY, NON-PROFIT <input type="checkbox"/> Charitable Corp. <input type="checkbox"/> Trust IRS Exemption Code _____		<input checked="" type="checkbox"/> PROPRIETARY <input type="checkbox"/> Individual <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> "Sub-S" Corp. <input checked="" type="checkbox"/> Limited Liability Co. <input type="checkbox"/> Trust <input type="checkbox"/> Other _____	
<input type="checkbox"/> GOVERNMENTAL <input type="checkbox"/> State <input type="checkbox"/> County <input type="checkbox"/> Other _____			
In the event there are further questions about this report, please contact: Name: <u>Steve Lavenda</u> Telephone Number: <u>(847) 236 - 1111</u>			

SEE ACCOUNTANTS' COMPILATION REPORT

STATE OF ILLINOIS

Page 2

Facility Name & ID Number Pinnacle Health Care Of Berwyn, L.L.C# 0046292 Report Period Beginning: 01/01/03 Ending: 12/31/03

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days,
(must agree with license). Date of change in licensed bedsN/A

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	<u>160</u>	Skilled (SNF)	<u>160</u>	<u>58,400</u>	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	<u>160</u>	TOTALS	<u>160</u>	<u>58,400</u>	7

B. Census-For the entire report period.

	1	2	3	4	5	
	Level of Care	Patient Days by Level of Care and Primary Source of Payment				
		Public Aid Recipient	Private Pay	Other	Total	
8	SNF	<u>15,206</u>	<u>3,776</u>	<u>5,229</u>	<u>24,211</u>	8
9	SNF/PED					9
10	ICF	<u>12,770</u>	<u>4,945</u>	<u>614</u>	<u>18,329</u>	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>27,976</u>	<u>8,721</u>	<u>5,843</u>	<u>42,540</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed
bed days on line 7, column 4.) 72.84%

D. How many bed-hold days during this year were paid by Public Aid?

None (Do not include bed-hold days in Section B.)E. List all services provided by your facility for non-patients.
(E.g., day care, "meals on wheels", outpatient therapy)None

F. Does the facility maintain a daily midnight census?

YesG. Do pages 3 & 4 include expenses for services or
investments not directly related to patient care?YES ☐ NO ☒

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?

YES ☐ NO ☒

I. On what date did you start providing long term care at this location?

Date started 4/16/93

J. Was the facility purchased or leased after January 1, 1978?

YES ☒ Date 4/16/93 NO ☐

K. Was the facility certified for Medicare during the reporting year?

YES ☒ NO ☐ If YES, enter number
of beds certified 70 and days of care provided 4,690Medicare Intermediary AdminaStar Federal

IV. ACCOUNTING BASIS

ACCRUAL ☒ MODIFIED CASH* ☐ CASH* ☐Is your fiscal year identical to your tax year? YES ☒ NO ☐Tax Year: 12/31/03 Fiscal Year: 12/31/03

* All facilities other than governmental must report on the accrual basis.

SEE ACCOUNTANTS' COMPILATION REPORT

STATE OF ILLINOIS

Page 3

Facility Name & ID Number Pinnacle Health Care Of Berwyn, L.L.C # 0046292 Report Period Beginning: 01/01/03 Ending: 12/31/03

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	A. General Services											
1	Dietary	215,736	20,494	8,396	244,626		244,626	1,536	246,162			1
2	Food Purchase		177,830		177,830		177,830	217	178,047			2
3	Housekeeping	200,363			200,363		200,363	(4,037)	196,326			3
4	Laundry	80,849	19,091		99,940		99,940	(1,630)	98,310			4
5	Heat and Other Utilities			104,118	104,118		104,118	1,088	105,206			5
6	Maintenance	42,781	51,056	72,682	166,519		166,519	1,166	167,685			6
7	Other (specify):*							549	549			7
8	TOTAL General Services	539,729	268,471	185,196	993,396		993,396	(1,111)	992,285			8
	B. Health Care and Programs											
9	Medical Director			18,785	18,785		18,785		18,785			9
10	Nursing and Medical Records	2,254,817	136,295	9,856	2,400,968		2,400,968	(24,854)	2,376,114			10
10a	Therapy	89,106	259	2,994	92,359		92,359	124	92,483			10a
11	Activities	116,734	10,978	2,275	129,987		129,987	7	129,994			11
12	Social Services	96,732		1,444	98,176		98,176	37	98,213			12
13	Nurse Aide Training											13
14	Program Transportation			4,091	4,091		4,091		4,091			14
15	Other (specify):*							2,619	2,619			15
16	TOTAL Health Care and Programs	2,557,389	147,532	39,445	2,744,366		2,744,366	(22,067)	2,722,299			16
	C. General Administration											
17	Administrative	86,907			86,907		86,907	7,446	94,353			17
18	Directors Fees											18
19	Professional Services			219,003	219,003	(5,040)	213,963	(134,765)	79,198			19
20	Dues, Fees, Subscriptions & Promotions			44,553	44,553		44,553	(30,875)	13,678			20
21	Clerical & General Office Expenses	109,932		173,116	283,048		283,048	(8,110)	274,938			21
22	Employee Benefits & Payroll Taxes			587,342	587,342		587,342	(646)	586,696			22
23	Inservice Training & Education											23
24	Travel and Seminar			4,475	4,475		4,475	(2,491)	1,984			24
25	Other Admin. Staff Transportation							1,014	1,014			25
26	Insurance-Prop.Liab.Malpractice			154,153	154,153		154,153	4,009	158,162			26
27	Other (specify):*							14,847	14,847			27
28	TOTAL General Administration	196,839		1,182,642	1,379,481	(5,040)	1,374,441	(149,571)	1,224,870			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	3,293,957	416,003	1,407,283	5,117,243	(5,040)	5,112,203	(172,750)	4,939,453			29

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

SEE ACCOUNTANTS' COMPILATION REPORT

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

STATE OF ILLINOIS

Page 4

Facility Name & ID Number Pinnacle Health Care Of Berwyn, L.L.C #0046292 Report Period Beginning: 01/01/03 Ending: 12/31/03

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7	Adjusted Total 8	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			41,307	41,307		41,307	355,182	396,489			30
31	Amortization of Pre-Op. & Org.			910	910		910		910			31
32	Interest			77,066	77,066		77,066	(15,898)	61,168			32
33	Real Estate Taxes			222,060	222,060	5,040	227,100	547	227,647			33
34	Rent-Facility & Grounds			798,912	798,912		798,912	(788,036)	10,876			34
35	Rent-Equipment & Vehicles			14,917	14,917		14,917	2,820	17,737			35
36	Other (specify):*											36
37	TOTAL Ownership			1,155,172	1,155,172	5,040	1,160,212	(445,385)	714,827			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers	385,461	279,451	184,862	849,774		849,774	(46,711)	803,063			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			87,600	87,600		87,600		87,600			42
43	Other (specify):*											43
44	TOTAL Special Cost Centers	385,461	279,451	272,462	937,374		937,374	(46,711)	890,663			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	3,679,418	695,454	2,834,917	7,209,789		7,209,789	(664,845)	6,544,944			45

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

SEE ACCOUNTANTS' COMPILATION REPORT

STATE OF ILLINOIS

Page 5

Facility Name & ID Number Pinnacle Health Care Of Berwyn, L.L.C

0046292

Report Period Beginning: 01/01/03

Ending: 12/31/03

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7.

In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer- ence	3 OHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(5)	2		4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	237,101	30		9
10	Interest and Other Investment Income	(24,337)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(363)	02		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(63,660)	21		24
25	Fund Raising, Advertising and Promotional	(13,389)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	Nurse Aide Training for Non-Employees				27
28	Yellow Page Advertising	(457)	20		28
29	Other-Attach Schedule	(100,364)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ 34,526		\$	30

OHF USE ONLY						
48		49	50	51	52	

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
	Amortization of Organization &			
33	Pre-Operating Expense			33
	Adjustments for Related Organization			
34	Costs (Schedule VII)	(699,371)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (699,371)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (664,845)		37

*These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.			\$		38
39						39
40	Gift and Coffee Shops					40
41	Barber and Beauty Shops					41
42	Laboratory and Radiology					42
43	Prescription Drugs					43
44	Exceptional Care Program					44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	TOTAL (C): (sum of lines 38-46)			\$		47

SEE ACCOUNTANTS' COMPILATION REPORT

STATE OF ILLINOIS			Page 5A
Pinnacle Health Care Of Berwyn, L.L.C.			
ID# 0048292			
Report Period Beginning:	01/01/03		
Ending:	12/31/03		
NON-ALLOWABLE EXPENSES			Sch. V Line
	Amount	Reference	
1 VA Expense	\$ (27,930)	10	1
2 Consultant - Marketing	(2,250)	20	2
3 Collection Expense	(11,800)	21	3
4 Marketing Expense	(14,280)	20	4
5 Bank Charges	(56,670)	21	5
6			6
7 COPE	(1,004)	20	7
8 Penalty	(1,542)	21	8
9 Nonallowable Legal	(750)	19	9
10 Misc. Expense	(503)	21	10
11 Noncare Depreciation	(2,254)	20	11
12 Undocumented Travel	(2,091)	25	12
13 Undocumented Seminar	(1,314)	25	13
14			14
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98			98
99			99
100			100
101 Total	(100,364)		101

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Pinnacle Health Care Of Berwyn, L.L.C

0046292

Report Period Beginning:

01/01/03

Ending:

12/31/03

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
1	Dietary			12	804	2,343			(1,623)				1,536	1
2	Food Purchase	(368)		(22)		626			(19)				217	2
3	Housekeeping				231				(4,268)				(4,037)	3
4	Laundry								(1,630)				(1,630)	4
5	Heat and Other Utilities			368						720			1,088	5
6	Maintenance			385	846	12			(77)				1,166	6
7	Other (specify):*				233	316							549	7
8	TOTAL General Services	(368)		743	2,114	3,297			(7,617)	720			(1,111)	8
	B. Health Care and Programs													
9	Medical Director													9
10	Nursing and Medical Records	(27,938)		49	2,670				(8,313)		8,678		(24,854)	10
10a	Therapy				125				(1)				124	10a
11	Activities			7									7	11
12	Social Services				37				(0)				37	12
13	Nurse Aide Training													13
14	Program Transportation													14
15	Other (specify):*				345						2,274		2,619	15
16	TOTAL Health Care and Programs	(27,938)		56	3,177				(8,314)		10,952		(22,067)	16
	C. General Administration													
17	Administrative				2,686	226					4,534		7,446	17
18	Directors Fees													18
19	Professional Services	(759)		(14,637)		74				(119,443)			(134,765)	19
20	Fees, Subscriptions & Promotions	(31,380)		282		21				202			(30,875)	20
21	Clerical & General Office Expenses	(112,134)		4,098	26,650	482			(24)	15,523	57,295		(8,110)	21
22	Employee Benefits & Payroll Taxes							(435)	(211)				(646)	22
23	Inservice Training & Education													23
24	Travel and Seminar	(3,405)		177		621				116			(2,491)	24
25	Other Admin. Staff Transportation									1,014			1,014	25
26	Insurance-Prop.Liab.Malpractice			305						3,704			4,009	26
27	Other (specify):*				3,625						11,222		14,847	27
28	TOTAL General Administration	(147,678)		(9,775)	32,961	1,424		(435)	(235)	(98,884)	73,051		(149,571)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(175,984)		(8,976)	38,252	4,721		(435)	(16,166)	(98,164)	84,003		(172,750)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Pinnacle Health Care Of Berwyn, L.L.C # 0046292 Report Period Beginning: 01/01/03 Ending: 12/31/03

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	D. Ownership													
30	Depreciation	234,847	74,527	1,962			15,309			28,537			355,182	30
31	Amortization of Pre-Op. & Org.													31
32	Interest	(24,337)		3,862		5	2,373			2,199			(15,898)	32
33	Real Estate Taxes			547									547	33
34	Rent-Facility & Grounds		(798,912)	906						9,970			(788,036)	34
35	Rent-Equipment & Vehicles			429		121				2,270			2,820	35
36	Other (specify):*													36
37	TOTAL Ownership	210,510	(724,385)	7,706		126	17,682			42,976			(445,385)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation													38
39	Ancillary Service Centers					(9,292)	(32,910)		(4,509)				(46,711)	39
40	Barber and Beauty Shops													40
41	Coffee and Gift Shops													41
42	Provider Participation Fee													42
43	Other (specify):*													43
44	TOTAL Special Cost Centers					(9,292)	(32,910)		(4,509)				(46,711)	44
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	34,526	(724,385)	(1,270)	38,252	(4,445)	(15,228)	(435)	(20,675)	(55,188)	84,003		(664,845)	45

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
See Attached		See Attached		See Attached		
				Fairfax Health Care Properties		Building Co.

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V	2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	34 Rent Expense	\$ 798,912	Fairfax Health Care Properties	100.00%	\$	\$ (798,912)	1
2	V	30 Depreciation		Fairfax Health Care Properties	100.00%	\$ 74,527	\$ 74,527	2
3	V							3
4	V							4
5	V							5
6	V							6
7	V							7
8	V							8
9	V							9
10	V							10
11	V							11
12	V							12
13	V							13
14	Total		\$ 798,912			\$ 74,527	\$ * (724,385)	14

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Pinnacle Health Care Of Berwyn, L.L.C

0046292

Report Period Beginning: 01/01/03

Ending: 12/31/03

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	01 Dietary	\$	Care Centers, Inc.	100.00%	\$ 12	\$ 12	15
16	V	05 Utilities		Care Centers, Inc.	100.00%	368	368	16
17	V	06 Maintenance		Care Centers, Inc.	100.00%	385	385	17
18	V	10 Nursing	7	Care Centers, Inc.	100.00%	56	49	18
19	V	11 Activities		Care Centers, Inc.	100.00%	7	7	19
20	V	19 Professional Fees	17,100	Care Centers, Inc.	100.00%	2,463	(14,637)	20
21	V	20 Dues and Subscriptions		Care Centers, Inc.	100.00%	282	282	21
22	V	21 Office & Clerical		Care Centers, Inc.	100.00%	4,098	4,098	22
23	V	24 Travel and Seminar		Care Centers, Inc.	100.00%	177	177	23
24	V	26 Insurance		Care Centers, Inc.	100.00%	305	305	24
25	V	30 Depreciation		Care Centers, Inc.	100.00%	1,962	1,962	25
26	V	32 Interest		Care Centers, Inc.	100.00%	3,862	3,862	26
27	V	33 Real Estate Taxes		Care Centers, Inc.	100.00%	547	547	27
28	V	34 Rent - Building		Care Centers, Inc.	100.00%	906	906	28
29	V	35 Rent - Equipment and Auto		Care Centers, Inc.	100.00%	429	429	29
30	V	25 Bus Reimbursement		Care Centers, Inc.	100.00%			30
31	V	02 Food	22	Care Centers, Inc.	100.00%		(22)	31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$ 17,129			\$ 15,859	\$ * (1,270)	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Pinnacle Health Care Of Berwyn, L.L.C

0046292

Report Period Beginning: 01/01/03

Ending: 12/31/03

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	01 Dietary Salary	\$	Care Centers, Inc.	100.00%	\$ 804	\$ 804	15
16	V	03 Housekeeping Salary		Care Centers, Inc.	100.00%	231	231	16
17	V	06 Maintenance Salary		Care Centers, Inc.	100.00%	846	846	17
18	V	07 Emp. Ben. - Gen. Serv.		Care Centers, Inc.	100.00%	233	233	18
19	V	10 Nursing Salary		Care Centers, Inc.	100.00%	2,670	2,670	19
20	V	10a Rehab Salary		Care Centers, Inc.	100.00%	125	125	20
21	V	12 Social Services Salary		Care Centers, Inc.	100.00%	37	37	21
22	V	15 Emp. Ben. - Healthcare		Care Centers, Inc.	100.00%	345	345	22
23	V	17 Administration Salary		Care Centers, Inc.	100.00%	2,686	2,686	23
24	V	21 Office Salary		Care Centers, Inc.	100.00%	26,650	26,650	24
25	V	27 Emp. Ben. - Gen. Admin.		Care Centers, Inc.	100.00%	3,625	3,625	25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$			\$ 38,252	\$ * 38,252	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Pinnacle Health Care Of Berwyn, L.L.C

0046292

Report Period Beginning: 01/01/03

Ending: 12/31/03

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	01 Dietary	\$ 1,341	Care Centers, Inc. - Health Systems Division	100.00%	\$ 1,254	\$ (87)
16	V	02 Food		Care Centers, Inc. - Health Systems Division	100.00%	626	626
17	V	06 Maintenance		Care Centers, Inc. - Health Systems Division	100.00%	12	12
18	V	17 Administration		Care Centers, Inc. - Health Systems Division	100.00%	226	226
19	V	19 Professional Fees		Care Centers, Inc. - Health Systems Division	100.00%	74	74
20	V	20 Dues & Subscriptions		Care Centers, Inc. - Health Systems Division	100.00%	21	21
21	V	21 Office & Clerical		Care Centers, Inc. - Health Systems Division	100.00%	482	482
22	V	24 Travel & Seminar		Care Centers, Inc. - Health Systems Division	100.00%	621	621
23	V	32 Interest Expense		Care Centers, Inc. - Health Systems Division	100.00%	5	5
24	V	35 Rent - Equipment & Auto		Care Centers, Inc. - Health Systems Division	100.00%	121	121
25	V	39 Ancillary Enteral Supplies	17,420	Care Centers, Inc. - Health Systems Division	100.00%	8,128	(9,292)
26	V	01 Dietary - Salary		Care Centers, Inc. - Health Systems Division	100.00%	2,430	2,430
27	V	07 Emp. Ben. - Gen. Serv.		Care Centers, Inc. - Health Systems Division	100.00%	316	316
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 18,761			\$ 14,316	\$ * (4,445)

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Pinnacle Health Care Of Berwyn, L.L.C # 0046292 Report Period Beginning: 01/01/03 Ending: 12/31/03

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	30 Depreciation	\$	Vent Lease, LLC.	100.00%	\$ 15,309	\$ 15,309	15
16	V	32 Interest		Vent Lease, LLC.	100.00%	2,373	2,373	16
17	V	39 Vent Reimbursement	32,910	Vent Lease, LLC.	100.00%		(32,910)	17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$ 32,910			\$ 17,682	\$ * (15,228)	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Pinnacle Health Care Of Berwyn, L.L.C# 0046292Report Period Beginning: 01/01/03Ending: 12/31/03

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	22 EMPLOYEE HEALTH INSURANCE	\$	CCS EMPLOYEE BENEFIT GROUP	100.00%	\$ 103,183	\$ 103,183	15
16	V							16
17	V							17
18	V							18
19	V	22 EMPLOYEE HEALTH INSURANCE	103,619	CCS EMPLOYEE BENEFIT GROUP	100.00%		(103,619)	19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$ 103,619			\$ 103,183	\$ * (435)	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Pinnacle Health Care Of Berwyn, L.L.C

0046292

Report Period Beginning: 01/01/03

Ending: 12/31/03

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	01 DIETARY	\$ 12,331	XCEL MEDICAL SUPPLY, LLC	100.00%	\$ 10,708	\$ (1,623)
16	V	02 FOOD	141	XCEL MEDICAL SUPPLY, LLC	100.00%	122	(19)
17	V	03 HOUSEKEEPING	32,428	XCEL MEDICAL SUPPLY, LLC	100.00%	28,159	(4,268)
18	V	04 LAUNDRY	12,384	XCEL MEDICAL SUPPLY, LLC	100.00%	10,754	(1,630)
19	V	06 REPAIRS & MAINTENANCE	587	XCEL MEDICAL SUPPLY, LLC	100.00%	510	(77)
20	V	10 NURSING	63,153	XCEL MEDICAL SUPPLY, LLC	100.00%	54,841	(8,313)
21	V	10A THERAPY	10	XCEL MEDICAL SUPPLY, LLC	100.00%	9	(1)
22	V	12 SOCIAL SERVICE	2	XCEL MEDICAL SUPPLY, LLC	100.00%	1	(0)
23	V	21 CLERICAL & GENERAL OFFICE	182	XCEL MEDICAL SUPPLY, LLC	100.00%	158	(24)
24	V	22 EMPLOYEE BENEFITS	1,602	XCEL MEDICAL SUPPLY, LLC	100.00%	1,391	(211)
25	V	39 ANCILLARY	34,255	XCEL MEDICAL SUPPLY, LLC	100.00%	29,746	(4,509)
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 157,074			\$ 136,399	\$ * (20,675)

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Pinnacle Health Care Of Berwyn, L.L.C

0046292

Report Period Beginning: 01/01/03

Ending: 12/31/03

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	05 Utilities	\$	Pinnacle Care Health Services, LLC	100.00%	\$ 720	\$ 720
16	V	19 Professional Fees		Pinnacle Care Health Services, LLC	100.00%	1,064	1,064
17	V	20 Dues and Subscriptions		Pinnacle Care Health Services, LLC	100.00%	202	202
18	V	21 Office		Pinnacle Care Health Services, LLC	100.00%	15,523	15,523
19	V	24 Travel and Seminar		Pinnacle Care Health Services, LLC	100.00%	116	116
20	V	25 Other Staff Transportation		Pinnacle Care Health Services, LLC	100.00%	1,014	1,014
21	V	26 Insurance		Pinnacle Care Health Services, LLC	100.00%	3,704	3,704
22	V	30 Depreciation		Pinnacle Care Health Services, LLC	100.00%	28,537	28,537
23	V	32 Interest		Pinnacle Care Health Services, LLC	100.00%	2,199	2,199
24	V	34 Rent - Building		Pinnacle Care Health Services, LLC	100.00%	9,970	9,970
25	V	35 Rent - Equipment		Pinnacle Care Health Services, LLC	100.00%	2,270	2,270
26	V						
27	V						
28	V	19 Home Office/Bookkeeping Fees	120,507	Pinnacle Care Health Services, LLC	100.00%		(120,507)
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 120,507			\$ 65,319	\$ * (55,188)

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Pinnacle Health Care Of Berwyn, L.L.C# 0046292Report Period Beginning: 01/01/03Ending: 12/31/03

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	10 Nursing	\$ 5,500	Pinnacle Care Health Services, LLC	100.00%	\$ 14,178	\$ 8,678	15
16	V	15 Employee Benefits		Pinnacle Care Health Services, LLC	100.00%	2,274	2,274	16
17	V	17 Administration		Pinnacle Care Health Services, LLC	100.00%	4,534	4,534	17
18	V	21 Office		Pinnacle Care Health Services, LLC	100.00%	57,295	57,295	18
19	V	27 Employee Benefits		Pinnacle Care Health Services, LLC	100.00%	11,222	11,222	19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$ 5,500			\$ 89,503	\$ * 84,003	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Pinnacle Health Care Of Berwyn, L.L.C# 0046292Report Period Beginning: 01/01/03Ending: 12/31/03

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
15	V		\$			\$	\$	15
16	V							16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$			\$	\$ *	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

STATE OF ILLINOIS

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Facility Name & ID Number Pinnacle Health Care Of Berwyn, L.L.C # 0046292 Report Period Beginning: 01/01/03 Ending: 12/31/03

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Adam Vales	Owner	Clerical	4.60%	See Attached	0.53	1.33%	Alloc Salary	\$ 413	22-7	1
2	Barry Gans	Owner	Administrative	39.50%	See Attached	25.00	35.71%	Alloc Salary	4,534	17-7	2
3	Mark Steinberg	Relative	Administrative		See Attached			Alloc Salary	373	17-7	3
4	Eric Rothner	Owner	Administrative	28.30%	See Attached	0.30	0.55%				4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 5,320		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees).
FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME.
ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Pinnacle Health Care Of Berwyn, L.L.C # 0046292 Report Period Beginning: 01/01/03 Ending: 12/31/03

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☒

Name of Related Organization _____
 Street Address _____
 City / State / Zip Code _____
 Phone Number () _____
 Fax Number () _____

B. Show the allocation of costs below. If necessary, please attach worksheets.

1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1					\$	\$		\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Pinnacle Health Care Of Berwyn, L.L.C # 0046292 Report Period Beginning: 01/01/03 Ending: 12/31/03

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

Name of Related Organization Care Centers, Inc.
 Street Address 2202 West Main Street
 City / State / Zip Code Evanston, Illinois 60202
 Phone Number (847) 905-3000
 Fax Number (847) 905-3030

B. Show the allocation of costs below. If necessary, please attach worksheets.

1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	01 Dietary	Patient Days	1,764,895	42	\$ 1,527	\$	14,066	\$ 12	1
2	05 Utilities	Patient Days	1,764,895	42	46,229		14,066	368	2
3	06 Maintenance	Patient Days	1,764,895	42	48,251		14,066	385	3
4	10 Nursing	Patient Days	1,764,895	42	7,018		14,066	56	4
5	11 Activities	Patient Days	1,764,895	42	838		14,066	7	5
6	19 Professional Fees	Patient Days	1,764,895	42	309,074		14,066	2,463	6
7	20 Dues and Subscriptions	Patient Days	1,764,895	42	35,428		14,066	282	7
8	21 Office & Clerical	Patient Days	1,764,895	42	523,091		14,066	4,098	8
9	24 Travel and Seminar	Patient Days	1,764,895	42	22,233		14,066	177	9
10	26 Insurance	Patient Days	1,764,895	42	38,230		14,066	305	10
11	30 Depreciation	Patient Days	1,764,895	42	246,194		14,066	1,962	11
12	32 Interest	Patient Days	1,764,895	42	484,531		14,066	3,862	12
13	33 Real Estate Taxes	Patient Days	1,764,895	42	68,681		14,066	547	13
14	34 Rent - Building	Patient Days	1,764,895	42	113,677		14,066	906	14
15	35 Rent - Equipment & Auto	Patient Days	1,764,895	42	53,777		14,066	429	15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$ 1,998,780	\$		\$ 15,859	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Pinnacle Health Care Of Berwyn, L.L.C # 0046292 Report Period Beginning: 01/01/03 Ending: 12/31/03

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

Name of Related Organization Care Centers, Inc.
 Street Address 2202 West Main Street
 City / State / Zip Code Evanston, Illinois 60202
 Phone Number (847) 905-3000
 Fax Number (847) 905-3030

B. Show the allocation of costs below. If necessary, please attach worksheets.

1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	01 Dietary Salary	Patient Days	1,764,895	42	100,923	100,923	14,066	804	1
2	03 Housekeeping Salary	Patient Days	1,764,895	42	28,979	28,979	14,066	231	2
3	06 Maintenance Salary	Patient Days	1,764,895	42	106,088	106,088	14,066	846	3
4	07 Emp. Ben. - Gen. Serv.	Patient Days	1,764,895	42	29,264		14,066	233	4
5	10 Nursing Salary	Patient Days	1,764,895	42	335,028	335,028	14,066	2,670	5
6	10a Rehab Salary	Patient Days	1,764,895	42	15,649	15,649	14,066	125	6
7	12 Social Services Salary	Patient Days	1,764,895	42	4,661	4,661	14,066	37	7
8	15 Emp. Ben. - Healthcare	Patient Days	1,764,895	42	43,235		14,066	345	8
9	17 Administration Salary	Patient Days	1,764,895	42	337,043	337,043	14,066	2,686	9
10	21 Office Salary	Patient Days	1,764,895	42	3,343,864	3,343,864	14,066	26,650	10
11	27 Emp. Ben. - Gen. Admin.	Patient Days	1,764,895	42	454,813		14,066	3,625	11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$ 4,799,547	\$ 4,272,235		\$ 38,252	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Pinnacle Health Care Of Berwyn, L.L.C # 0046292 Report Period Beginning: 01/01/03 Ending: 12/31/03

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

Name of Related Organization Care Centers, Inc.
 Street Address 2202 West Main Street
 City / State / Zip Code Evanston, Illinois 60202
 Phone Number (847) 905-3000
 Fax Number (847) 905-3030

B. Show the allocation of costs below. If necessary, please attach worksheets.

1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	01 Dietary	Billable Income	2,073,579		138,556		18,761	1,254	1
2	02 Food	Billable Income	2,073,579		852,614		18,761	626	2
3	06 Maintenance	Billable Income	2,073,579		1,311		18,761	12	3
4	17 Administration	Billable Income	2,073,579		25,000		18,761	226	4
5	19 Professional Fees	Billable Income	2,073,579		8,170		18,761	74	5
6	20 Dues & Subscriptions	Billable Income	2,073,579		2,312		18,761	21	6
7	21 Office & Clerical	Billable Income	2,073,579		53,285		18,761	482	7
8	24 Travel & Seminar	Billable Income	2,073,579		68,680		18,761	621	8
9	32 Interest Expense	Billable Income	2,073,579		571		18,761	5	9
10	35 Rent - Equipment & Auto	Billable Income	2,073,579		13,336		18,761	121	10
11	39 Ancillary Enteral Supplies	Billable Income	2,073,579		114,955		18,761	8,128	11
12	01 Dietary - Salary	Billable Income	2,073,579		268,554	268,554	18,761	2,430	12
13	07 Emp. Ben. - Gen. Serv.	Billable Income	2,073,579		34,942		18,761	316	13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$ 1,582,287	\$ 268,554		\$ 14,316	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Pinnacle Health Care Of Berwyn, L.L.C # 0046292 Report Period Beginning: 01/01/03 Ending: 12/31/03

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

Name of Related Organization Vent Lease, LLC
 Street Address 4101 W. Main Street
 City / State / Zip Code Skokie, Illinois 60076
 Phone Number (847) 674-1180
 Fax Number (847) 673-7741

B. Show the allocation of costs below. If necessary, please attach worksheets.

1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	<u>30</u> <u>Depreciation</u>	<u>Direct Billing</u>	<u>483,700</u>	<u>17</u>	<u>\$ 225,000</u>	<u>\$</u>	<u>32,910</u>	<u>\$ 15,309</u>	1
2	<u>32</u> <u>Interest</u>	<u>Direct Billing</u>	<u>483,700</u>	<u>17</u>	<u>34,879</u>		<u>32,910</u>	<u>2,373</u>	2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$ 259,879	\$		\$ 17,682	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Pinnacle Health Care Of Berwyn, L.L.C # 0046292 Report Period Beginning: 01/01/03 Ending: 12/31/03

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

Name of Related Organization CCS EMPLOYEE BENEFITS GROUP, INC.
 Street Address 4101 W. MAIN ST.
 City / State / Zip Code SKOKIE, IL 60076
 Phone Number (847)905-4000
 Fax Number (847)905-4040

B. Show the allocation of costs below. If necessary, please attach worksheets.

1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	22	EMPLOYEE HEALTH INSURANCE	DIRECT ALLOCATION		\$	\$		\$ 103,183	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$ 103,183	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Pinnacle Health Care Of Berwyn, L.L.C # 0046292 Report Period Beginning: 01/01/03 Ending: 12/31/03

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

Name of Related Organization XCEL MEDICAL SUPPLY, LLC
 Street Address 2201 MAIN STREET
 City / State / Zip Code EVANSTON, IL 60202
 Phone Number (847)328-7600
 Fax Number (847)328-7615

B. Show the allocation of costs below. If necessary, please attach worksheets.

1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	01	DIETARY	Direct Allocation		\$	\$		\$ 10,708	1
2	02	FOOD	Direct Allocation					122	2
3	03	HOUSEKEEPING	Direct Allocation					28,159	3
4	04	LAUNDRY	Direct Allocation					10,754	4
5	06	REPAIRS & MAINTENANCE	Direct Allocation					510	5
6	10	NURSING	Direct Allocation					54,841	6
7	10A	THERAPY	Direct Allocation					9	7
8	12	SOCIAL SERVICE	Direct Allocation					1	8
9	21	CLERICAL & GENERAL OFFICE	Direct Allocation					158	9
10	22	EMPLOYEE BENEFITS	Direct Allocation					1,391	10
11	39	ANCILLARY	Direct Allocation					29,746	11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$ 136,399	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Pinnacle Health Care Of Berwyn, L.L.C # 0046292 Report Period Beginning: 01/01/03 Ending: 12/31/03

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

Name of Related Organization Pinnacle Care Health Services, LLC
 Street Address 1020 Milwaukee Avenue
 City / State / Zip Code Deerfield, Illinois 60015
 Phone Number (847) 541-9100
 Fax Number ()

B. Show the allocation of costs below. If necessary, please attach worksheets.

1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	05 Utilities	Patient Days	155,903	3	\$ 2,638	\$	42,540	\$ 720	1
2	19 Professional Fees	Patient Days	155,903	3	3,900		42,540	1,064	2
3	20 Dues and Subscriptions	Patient Days	155,903	3	741		42,540	202	3
4	21 Office	Patient Days	155,903	3	56,891		42,540	15,523	4
5	24 Travel and Seminar	Patient Days	155,903	3	425		42,540	116	5
6	25 Other Staff Transportation	Patient Days	155,903	3	3,715		42,540	1,014	6
7	26 Insurance	Patient Days	155,903	3	13,574		42,540	3,704	7
8	30 Depreciation	Patient Days	155,903	3	104,585		42,540	28,537	8
9	32 Interest	Patient Days	155,903	3	8,058		42,540	2,199	9
10	34 Rent - Building	Patient Days	155,903	3	36,540		42,540	9,970	10
11	35 Rent - Equipment	Patient Days	155,903	3	8,321		42,540	2,270	11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$ 239,388	\$		\$ 65,319	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Pinnacle Health Care Of Berwyn, L.L.C # 0046292 Report Period Beginning: 01/01/03 Ending: 12/31/03

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

Name of Related Organization Pinnacle Care Health Services, LLC
 Street Address 1020 Milwaukee Avenue
 City / State / Zip Code Deerfield, Illinois 60015
 Phone Number (847) 541-9100
 Fax Number ()

B. Show the allocation of costs below. If necessary, please attach worksheets.

1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	10 Nursing	Direct Cost	155,903	3	51,961	51,961	42,540	14,178	1
2	15 Employee Benefits	Direct Cost	155,903	3	8,334		42,540	2,274	2
3	17 Administration	Direct Cost	155,903	3	16,615	16,615	42,540	4,534	3
4	21 Office	Direct Cost	155,903	3	209,976	209,976	42,540	57,295	4
5	27 Employee Benefits	Direct Cost	155,903	3	41,128		42,540	11,222	5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$ 328,014	\$ 278,553		\$ 89,503	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Pinnacle Health Care Of Berwyn, L.L.C # 0046292 Report Period Beginning: 01/01/03 Ending: 12/31/03

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☐

Name of Related Organization _____
 Street Address _____
 City / State / Zip Code _____
 Phone Number () _____
 Fax Number () _____

B. Show the allocation of costs below. If necessary, please attach worksheets.

1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1					\$	\$		\$	1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

1		2		3	4	5	6		7	8	9	10		
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense			
		YES	NO				Original	Balance						
	A. Directly Facility Related Long-Term													
1	Premier Bank		X				\$	221,943			\$	27,277	1	
2													2	
3													3	
4													4	
5	See Supplemental Schedule												5	
	Working Capital													
6	Pinnacle Day Care	X		Working Capital				15,000					6	
7	Premier Bank		X	Line of Credit				1,248,218				38,369	7	
8	See Supplemental Schedule							50,200				19,859	8	
9	TOTAL Facility Related						\$	1,535,361				\$	85,505	9
	B. Non-Facility Related*													
10													10	
11	Interest Income		X									(24,337)	11	
12													12	
13	See Supplemental Schedule												13	
14	TOTAL Non-Facility Related						\$					\$	(24,337)	14
15	TOTALS (line 9+line14)						\$	1,535,361				\$	61,168	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ None Line # N/A

* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7.
(See instructions.) SEE ACCOUNTANTS' COMPILATION REPORT

** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2.
(See instructions.)

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE - SUPPLEMENTAL SCHEDULE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

1		2		3		4		5		6		7		8		9		10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense								
		YES	NO				Original	Balance											
	A. Directly Facility Related																		
	Long-Term																		
1							\$	\$			\$	1							
2												2							
3												3							
4												4							
5												5							
6												6							
7	TOTAL Long-Term											7							
	Working Capital																		
8	Shareholder Loans Payable	X		Working Capital			\$	\$ 50,200			\$ 4,533	8							
9	Diawa		X	Working Capital							6,887	9							
10	Care Centers Allocation		X								3,867	10							
11	Vent Lease Allocation		X								2,373	11							
12	Pinnacle Allocation		X								2,199	12							
13												13							
14	TOTAL Working Capital							50,200			19,859	14							
	B. Non-Facility Related*																		
15							\$	\$			\$	15							
16												16							
17												17							
18												18							
19												19							
20	TOTAL Non-Facility Related											20							

* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7.
(See instructions.) SEE ACCOUNTANTS' COMPILATION REPORT

** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2.
(See instructions.)

Facility Name & ID Number **Pinnacle Health Care Of Berwyn, L.L.C**# **0046292** Report Period Beginning: **01/01/03** Ending: **12/31/03****IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)****B. Real Estate Taxes**

		Important , please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.		
1. Real Estate Tax accrual used on 2002 report.			\$	397,495 1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)			\$	208,336 2
3. Under or (over) accrual (line 2 minus line 1).			\$	(189,159) 3
4. Real Estate Tax accrual used for 2003 report. (Detail and explain your calculation of this accrual on the lines below.)			\$	411,766 4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)			\$	5,040 5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)			\$	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.			\$	227,647 7
Real Estate Tax History:				
Real Estate Tax Bill for Calendar Year:	1998	206,946	8	
	1999	222,056	9	
	2000	220,849	10	
	2001	229,232	11	
	2002	207,789	12	
Due To Change In Operating Entity, Beginning Accrual Was Adjusted By \$142,495.				
				FOR OHF USE ONLY
13 FROM R. E. TAX STATEMENT FOR 2002 \$				13
14 PLUS APPEAL COST FROM LINE 5 \$				14
15 LESS REFUND FROM LINE 6 \$				15
16 AMOUNT TO USE FOR RATE CALCULATION \$				16
Allocate Care Centers - \$547				

NOTES:

1. Please indicate a negative number by use of brackets(). Deduct any overaccrual of taxes from prior year.
2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.
This denial must be no more than four years old at the time the cost report is filed.

SEE ACCOUNTANTS' COMPILATION REPORT

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2002 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2002 real estate tax costs, as well as copies of your real estate tax bills for calendar 2002.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2002 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2003 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Office of Health Finance at (217) 782-1630.

2002 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Pinnacle Health Care Of Berwyn, L.L.C COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0046292

CONTACT PERSON REGARDING THIS REPORT : Steve Lavenda

TELEPHONE (847) 236-1111 FAX #: (847) 236-1155

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2002 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2002.

(A)	(B)	(C)	(D) <u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1. <u>16-31-308-001-0000</u>	<u>Long Term Care Property</u>	\$ <u>50,137.33</u>	\$ <u>50,137.33</u>
2. <u>16-31-308-002-0000</u>	<u>Long Term Care Property</u>	\$ <u>46,622.79</u>	\$ <u>46,622.79</u>
3. <u>16-31-308-003-0000</u>	<u>Long Term Care Property</u>	\$ <u>15,981.35</u>	\$ <u>15,981.35</u>
4. <u>16-31-308-004-0000</u>	<u>Long Term Care Property</u>	\$ <u>48,425.20</u>	\$ <u>48,425.20</u>
5. <u>16-31-308-005-0000</u>	<u>Long Term Care Property</u>	\$ <u>46,622.79</u>	\$ <u>46,622.79</u>
6. <u>See Attached</u>	<u></u>	\$ <u>68,681.49</u>	\$ <u>547.38</u>
7. <u></u>	<u></u>	\$ <u></u>	\$ <u></u>
8. <u></u>	<u></u>	\$ <u></u>	\$ <u></u>
9. <u></u>	<u></u>	\$ <u></u>	\$ <u></u>
10. <u></u>	<u></u>	\$ <u></u>	\$ <u></u>
TOTALS		\$ <u><u>276,470.95</u></u>	\$ <u><u>208,336.84</u></u>

B. Real Estate Tax Cost Allocations

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? X YES NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. Tax Bills

Attach a copy of the 2002 tax bills which were listed in Section A to this statement. Be sure to use the 2002 tax bill which is normally paid during 2003.

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2000 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2000 real estate tax costs, as well as copies of your real estate tax bills for calendar 2000.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2000 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2001 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Office of Health Finance at (217) 782-1630.

2002 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Pinnacle Health Care Of Berwyn, L.L.C COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0046292

CONTACT PERSON REGARDING THIS REPORT : Steve Lavenda

TELEPHONE (847) 236-1111 FAX #: (847) 236-1155

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2000 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2000.

	(A)	(B)	(C)	(D) <u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
	<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
2.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
3.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
4.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
5.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
6.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
7.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
8.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
9.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
10.	<u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>
		TOTALS	\$ <u> </u>	\$ <u> </u>

B. Real Estate Tax Cost Allocations

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? YES NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. Tax Bills

Attach a copy of the 2000 tax bills which were listed in Section A to this statement. Be sure to use the 2000 tax bill which is normally paid during 2001.

X. BUILDING AND GENERAL INFORMATION:

A.

Square Feet:

44,431

B.

General Construction Type:

Exterior

Brick

Frame

Concrete Steel

Number of Stories

3

C.

Does the Operating Entity?

☐
(a) Own the Facility
 ☐
(b) Rent from a Related Organization.
 ☐
(c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D.

Does the Operating Entity?

☒
(a) Own the Equipment
 ☒
(b) Rent equipment from a Related Organization.
 ☒
(c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E.

List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, nurse aide training facilities, etc.)

List entity name, type of business, square footage, and number of beds/units available (where applicable).

Adult Day Service - adjacent to property, 3615 S. Harlem Ave. Berwyn, IL 60402

F.

Does this cost report reflect any organization or pre-operating costs which are being amortized?

☒
YES
 ☐
NO

If so, please complete the following:

1. Total Amount Incurred:

2. Number of Years Over Which it is Being Amortized:

3. Current Period Amortization:

910

4. Dates Incurred:

Nature of Costs:

Amortization of Organization Expense

(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	Facility		1994	\$ 50,387	1
2	2201 Main LLC Allocation			4,052	2
3	TOTALS			\$ 54,439	3

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Pinnacle Health Care Of Berwyn, L.L.C

0046292

Report Period Beginning:

01/01/03

Ending:

12/31/03

XI. OWNERSHIP COSTS (continued)**B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4					\$	\$		\$	\$	\$	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Various		1993		21,055		20	1,053	1,053	11,040	9
10	Various		1994		115,390		20	5,770	5,770	54,054	10
11	Various		1995		20,692		20	1,033	1,033	8,619	11
12	Various		1996		183,389		20	9,170	(9,170)	63,969	12
13	Various		1997		65,643		20	3,285	3,285	21,240	13
14	Various		1998		219,606		20	10,984	10,984	63,124	14
15	Various		1999		113,257		20	5,667	5,667	27,236	15
16								-		-	16
17								-		-	17
18								-		-	18
19								-		-	19
20								-		-	20
21								-		-	21
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29								-		-	29
30								-		-	30
31								-		-	31
32								-		-	32
33								-		-	33
34								-		-	34
35								-		-	35
36								-		-	36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A, Line 70 for total

SEE ACCOUNTANTS' COMPILATION REPORT

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37			\$	\$		\$	\$	\$	37
38									38
39									39
40									40
41									41
42									42
43									43
44									44
45									45
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62									62
63									63
64									64
65									65
66									66
67	Related Building Company (Pages 12-BLDG & 12A-BLDG)		2,906,534	74,527		145,327	70,800	1,259,500	67
68	Related Party Allocations (Pages 12-REP & 12A-REP)		17,597	1,810		1,810		1,842	68
69	Financial Statement Depreciation			39,053			(39,053)		69
70	TOTAL (lines 4 thru 69)		\$ 3,663,163	\$ 115,390		\$ 184,099	\$ 50,369	\$ 1,510,624	70

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 3,663,163	\$ 115,390		\$ 184,099	\$ 68,709	\$ 1,510,624	1
2	A/C Repair	2000	509		20	25	25	101	2
3	Plumbing Repair	2000	1,469		20	73	73	293	3
4	Plumbing Repair	2000	643		20	32	32	128	4
5	Plumbing Repair	2000	301		20	15	15	60	5
6	Boiler Repair	2000	758		20	38	38	149	6
7	Plumbing Repair	2000	1,791		20	90	90	352	7
8	Plumbing Repair	2000	828		20	41	41	162	8
9	Decorating	2000	1,900		20	95	95	364	9
10	Plumbing Renovation	2000	671		20	34	34	129	10
11	Fire System Upgrade	2000	685		20	34	34	131	11
12	Decorating	2000	1,850		20	93	93	356	12
13	Vinyl Tile	2000	7,150		20	358	358	1,342	13
14	Plumbing Renovation	2000	832		20	42	42	157	14
15	Floor	2000	830		20	42	42	153	15
16	Plumbing	2000	3,218		20	161	161	590	16
17	Wiring	2000	1,050		20	53	53	193	17
18	Wiring	2000	1,735		20	87	87	319	18
19	Wiring	2000	550		20	28	28	99	19
20	Wiring	2000	140		20	7	7	25	20
21	Tiling	2000	4,190		20	210	210	734	21
22	Electrical Repair	2000	8,012		20	801	801	2,804	22
23	Wiring-Lobby Ceiling	2000	2,073		20	104	104	363	23
24	Shipping Charges Vct	2000	431		20	22	22	74	24
25	Duckwork	2000	565		20	28	28	97	25
26	Heat Detector Repair	2000	824		20	41	41	140	26
27	Mirrors	2000	4,506		20	225	225	770	27
28	Drapes	2000	1,946		20	97	97	332	28
29	Wiring	2000	610		20	31	31	105	29
30	Tuckpointing	2000	350		20	18	18	61	30
31	Slope Top Fin Tube	2000	5,228		20	261	261	849	31
32	Installation Of Drap	2000	857		20	43	43	140	32
33	Wiring In Kitchen	2000	610		20	31	31	100	33
34	TOTAL (lines 1 thru 33)		\$ 3,720,275	\$ 115,390		\$ 187,359	\$ 71,969	\$ 1,522,296	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 3,720,275	\$ 115,390		\$ 187,359	\$ 71,969	\$ 1,522,296	1
2	Door Systems	2000	1,424		20	71	71	231	2
3	Painting Hazard Room	2000	1,850		20	93	93	309	3
4	Plumbing Repair 2&3	2000	1,500		20	75	75	250	4
5	Boiler #2 Repair	2000	1,038		20	52	52	173	5
6	Boiler #3 Repair	2000	870		20	44	44	146	6
7	Shower Room Fin Tube	2000	1,330		20	67	67	222	7
8	Plumbing Repair	2000	1,231		20	62	62	206	8
9	Pump Motor	2000	1,040		20	52	52	160	9
10	Pump Motor	2000	533		20	27	27	82	10
11	Sewer Repair	2000	744		20	37	37	114	11
12	Sewer Repair	2000	3,504		20	175	175	540	12
13	Plumbing Repair	2000	624		20	31	31	96	13
14	Fire Alarm Repair	2000	1,143		20	57	57	176	14
15	Door Knobs	2000	781		20	39	39	156	15
16	Telephone System	2000	1,247		20	62	62	239	16
17	Door Exit Device	2000	869		20	43	43	162	17
18	Chairrails	2000	1,430		20	72	72	269	18
19	Plumbing	2000	1,194		20	60	60	214	19
20	Chairrail	2000	889		20	44	44	159	20
21	Countertop	2000	4,357		20	218	218	709	21
22	Phones	2000	804		20	40	40	127	22
23	Phone System Repair	2000	383		20	19	19	60	23
24	Elevator Repair	2001	588		20	29	29	88	24
25	Elevator Repair	2001	607		20	30	30	91	25
26	Paint	2001	664		20	33	33	99	26
27	Vertical Blinds	2001	1,203		20	60	60	180	27
28	Plumbing Repair	2001	3,715		20	186	186	543	28
29	Plumbing Repair	2001	1,294		20	65	65	183	29
30	A/C Repair	2001	1,406		20	70	70	199	30
31	Generator Repair	2001	735		20	37	37	105	31
32	Service Call-Plmb Rp	2001	1,671		20	84	84	223	32
33	Roof Upgrade	2001	1,600		20	80	80	193	33
34	TOTAL (lines 1 thru 33)		\$ 3,762,543	\$ 115,390		\$ 189,473	\$ 74,083	\$ 1,529,000	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

STATE OF ILLINOIS

Page 12D

Facility Name & ID Number Pinnacle Health Care Of Berwyn, L.L.C

0046292

Report Period Beginning:

01/01/03

Ending:

12/31/03

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 3,762,543	\$ 115,390		\$ 189,473	\$ 74,083	\$ 1,529,000	1
2	Tiles	2001	2,396		20	120	120	270	2
3	Generator	2002	11,364		20	568	568	900	3
4	Panic Bars	2002	7,418		20	742	742	1,484	4
5	Paint Wood Soffits	2002	15,000		20	1,500	1,500	2,750	5
6	Duct Installtion For Dish Machine	2002	672		20	67	67	123	6
7	Security Cameras	2002	1,039		20	104	104	190	7
8	Door Fire Repair	2002	3,111		20	622	622	1,141	8
9	Repair Door On Cooler	2002	3,028		20	606	606	1,110	9
10	Repair Leak On Soil Pipe	2002	2,036		20	204	204	373	10
11	Electric Work	2002	750		20	75	75	131	11
12	Painting	2002	3,000		20	300	300	500	12
13	Repair Motor	2002	690		20	138	138	230	13
14	Painting	2002	19,575		20	1,958	1,958	3,099	14
15	Painting	2002	3,500		20	350	350	554	15
16	Painting	2002	1,433		20	143	143	215	16
17	Painting	2002	7,500		20	750	750	1,063	17
18	Painting	2002	9,500		20	950	950	1,267	18
19	Painting	2002	7,500		20	750	750	1,000	19
20	Electrical Wiring	2002	875		20	88	88	109	20
21	Electrical Wiring	2002	476		20	48	48	59	21
22	Cooler	2002	4,500		20	900	900	1,125	22
23	Carpet	2002	4,430		20	633	633	738	23
24	Generator	2002	34,000		20	3,400	3,400	3,967	24
25	Generator	2002	3,465		20	693	693	751	25
26	Smoke Detector Cam	2002	7,343		20	734	734	1,346	26
27	A/C Repair	2002	548		20	55	55	87	27
28	Water Pump	2002	1,703		20	170	170	199	28
29	Paint	2002	1,304		20	130	130	141	29
30	Plumbing Repair	2003	7,406		20	185	185	185	30
31	Digital Entry System	2003	1,070		20	45	45	45	31
32	New Door	2003	1,850		20	77	77	77	32
33	Hvac Repair	2003	2,064		20	34	34	34	33
34	TOTAL (lines 1 thru 33)		\$ 3,933,089	\$ 115,390		\$ 206,612	\$ 91,222	\$ 1,554,263	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)								
B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.								
1	2	3	4	5	6	7	8	9
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1 Totals from Page 12D, Carried Forward		\$ 3,933,089	\$ 115,390		\$ 206,612	\$ 91,222	\$ 1,554,263	1
2 Sprinkler System Repair	2003	484		20	14	14	14	2
3 Pa System And Electrical Wiring	2003	1,140		20	38	38	38	3
4 Signage	2003	1,675		20	112	112	112	4
5 Electrical Wiring - Dialysis Room	2003	6,000		20	150	150	150	5
6 Paint Patient Rooms	2003	19,600		20	653	653	653	6
7 Paint Patient Rooms	2003	6,550		20	218	218	218	7
8 Painting	2003	600		20	18	18	18	8
9 Cabinets	2003	1,320		20	22	22	22	9
10								10
11								11
12								12
13								13
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32								32
33								33
34 TOTAL (lines 1 thru 33)		\$ 3,970,458	\$ 115,390		\$ 207,837	\$ 92,447	\$ 1,555,488	34

XI. OWNERSHIP COSTS (continued)								
B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.								
1	2	3	4	5	6	7	8	9
Improvement Type**		Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation
1	Totals from Page 12E, Carried Forward		\$ 3,970,458	\$ 115,390		\$ 207,837	\$ 92,447	\$ 1,555,488
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29								
30								
31								
32								
33								
34	TOTAL (lines 1 thru 33)		\$ 3,970,458	\$ 115,390		\$ 207,837	\$ 92,447	\$ 1,555,488

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	2	3	4	5	6	7	8	9	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12F, Carried Forward		\$ 3,970,458	\$ 115,390		\$ 207,837	\$ 92,447	\$ 1,555,488	1
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30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 3,970,458	\$ 115,390		\$ 207,837	\$ 92,447	\$ 1,555,488	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	2	3	4	5	6	7	8	9	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12G, Carried Forward		\$ 3,970,458	\$ 115,390		\$ 207,837	\$ 92,447	\$ 1,555,488	1
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31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 3,970,458	\$ 115,390		\$ 207,837	\$ 92,447	\$ 1,555,488	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	2	3	4	5	6	7	8	9	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12H, Carried Forward		\$ 3,970,458	\$ 115,390		\$ 207,837	\$ 92,447	\$ 1,555,488	1
2									2
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4									4
5									5
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29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 3,970,458	\$ 115,390		\$ 207,837	\$ 92,447	\$ 1,555,488	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)									
B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.									
1	2	3	4	5	6	7	8	9	
Improvement Type**		Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12I, Carried Forward		\$ 3,970,458	\$ 115,390		\$ 207,837	\$ 92,447	\$ 1,555,488	1
2									2
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30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 3,970,458	\$ 115,390		\$ 207,837	\$ 92,447	\$ 1,555,488	34

**Improvement type must be detailed in order for the cost report to be considered complete.

12/31/03

****Improvement type must be detailed in order for the cost report to be considered complete.**

XI. OWNERSHIP COSTS (continued)
 B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	160		1993		\$ 2,906,534	\$ 74,527		\$ 145,327	\$ 70,800	\$ 1,259,500	4
5											5
6											6
7											7
8											8
9	Improvement Type**										9
10											10
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*Total beds on this schedule must agree with page 2.
 **Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A-BLDG, Line 70 for total
 SEE ACCOUNTANTS' COMPILATION REPORT

XI. OWNERSHIP COSTS (continued)									
B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.									
1	2	3	4	5	6	7	8	9	
Improvement Type**		Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37			\$	\$		\$	\$	\$	37
38									38
39									39
40									40
41									41
42									42
43									43
44									44
45									45
46									46
47									47
48									48
49									49
50									50
51									51
52									52
53									53
54									54
55									55
56									56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 2,906,534	\$ 74,527		\$ 145,327	\$ 70,800	\$ 1,259,500	70

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Pinnacle Health Care Of Berwyn, L.L.C

0046292

Report Period Beginning:

01/01/03

Ending:

12/31/03

XI. OWNERSHIP COSTS (continued)**B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	2201 Main LLC Allocation		2002	2002	\$ 5,584	\$ 140	35	\$ 140	\$	\$ 151	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	2201 Main LLC Allocation		2002	2002	5,170	259	20	259		280	9
10	2201 Main LLC Allocation		2003	2003	4,573	114	20	114		114	10
11	Pinnacle Care Health Services Allocation		2003	2003	2,270	1,297	20	1,297		1,297	11
12											12
13											13
14											14
15											15
16											16
17											17
18											18
19											19
20											20
21											21
22											22
23											23
24											24
25											25
26											26
27											27
28											28
29											29
30											30
31											31
32											32
33											33
34											34
35											35
36											36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A-REP, Line 70 for total

SEE ACCOUNTANTS' COMPILATION REPORT

XI. OWNERSHIP COSTS (continued)									
B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.									
1	3	4	5	6	7	8	9		
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
37		\$	\$		\$	\$	\$		37
38									38
39									39
40									40
41									41
42									42
43									43
44									44
45									45
46									46
47									47
48									48
49									49
50									50
51									51
52									52
53									53
54									54
55									55
56									56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)	\$ 17,597	\$ 1,810		\$ 1,810	\$	\$ 1,842		70

C. Equipment Depreciation-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 1,366,929	\$ 16,891	\$ 159,750	\$ 142,859	10	\$ 947,751	71
72	Current Year Purchases	61,280	20,409	22,204	1,795	10	22,204	72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	\$ 1,428,209	\$ 37,300	\$ 181,954	\$ 144,654		\$ 969,955	75

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76		Care Centers, Inc Allocation		\$ 5,806	\$ 628	\$ 628		5	\$ 4,569	76
77		Pinnacle Allocation		39,393	6,072	6,072		5	25,148	77
78										78
79										79
80	TOTALS			\$ 45,199	\$ 6,700	\$ 6,700			\$ 29,717	80

E. Summary of Care-Related Assets

	1 Reference	2 Amount	
81	Total Historical Cost (line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 5,498,305	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 159,390	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 396,491	83 **
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 237,101	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 2,555,160	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86	Alarm Entry System - Adult Day - 2003	\$ 1,500	\$ 63	\$ 63	86
87	ADULT DAY CARE CENTER - 2002	83,500	2,141	3,747	87
88	ADULT DAY CARE CENTER - 2002	1,845	50	83	88
89					89
90					90
91	TOTALS	\$ 86,845	\$ 2,254	\$ 3,893	91

G. Construction-in-Progress

	Description	Cost	
92		\$	92
93			93
94			94
95		\$	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

SEE ACCOUNTANTS' COMPILATION REPORT

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?

If NO, see instructions.

☒ YES ☐ NO

		1 Year Constructed	2 Number of Beds	3 Date of Lease	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5	Care Centers Allocation				906			5
6	Pinnacle Allocation				9,970			6
7	TOTAL				\$ 10,876			7

8. List separately any amortization of lease expense included on page 4, line 34.

This amount was calculated by dividing the total amount to be amortized
by the length of the lease _____.

9. Option to Buy: ☐ YES ☐ NO Terms: _____ *

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental?

☒ YES ☐ NO

16. Rental Amount for movable equipment: \$ 13,117

Description: See Attached Schedule

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	Facility	Bus	\$ 462.00	\$ 4,620	17
18					18
19					19
20					20
21	TOTAL		\$ 462.00	\$ 4,620	21

10. Effective dates of current rental agreement:

Beginning _____

Ending _____

11. Rent to be paid in future years under the current rental agreement:

Fiscal Year Ending Annual Rent

12. /2004 \$ _____

13. /2005 \$ _____

14. /2006 \$ _____

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

SEE ACCOUNTANTS' COMPILATION REPORT

A. TYPE OF TRAINING PROGRAM (If aides are trained in another facility program, attach a schedule listing the facility name, address and cost per aide trained in that facility.)

1. HAVE YOU TRAINED AIDES DURING THIS REPORT PERIOD? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.	2. CLASSROOM PORTION: IN-HOUSE PROGRAM <input type="checkbox"/> IN OTHER FACILITY <input type="checkbox"/> COMMUNITY COLLEGE <input type="checkbox"/> HOURS PER AIDE _____	3. CLINICAL PORTION: IN-HOUSE PROGRAM <input type="checkbox"/> IN OTHER FACILITY <input type="checkbox"/> HOURS PER AIDE _____
---	---	--

B. EXPENSES

ALLOCATION OF COSTS (d)

		1		2	3	4
		Facility				
		Drop-outs	Completed	Contract	Total	
1	Community College Tuition	\$	\$	\$	\$	
2	Books and Supplies					
3	Classroom Wages (a)					
4	Clinical Wages (b)					
5	In-House Trainer Wages (c)					
6	Transportation					
7	Contractual Payments					
8	Nurse Aide Competency Tests					
9	TOTALS	\$	\$	\$	\$	
10	SUM OF line 9, col. 1 and 2 (e)	\$				

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training aides from other facilities.

\$ _____

D. NUMBER OF AIDES TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

- (a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
 (b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
 (c) For in-house training programs only. Do not include fringe benefits.
 (d) Allocate based on if the aide is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own aides.

- (e) The total amount of Drop-out and Completed Costs for your own aides must agree with Sch. V, line 13, col. 8.
 (f) Attach a schedule of the facility names and addresses of those facilities for which you trained aides.
SEE ACCOUNTANTS' COMPILATION REPORT

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	39 - 03	hrs	\$		\$ 81,009	\$		\$ 81,009	1
2	Licensed Speech and Language Development Therapist	39 - 03	hrs			6,763			6,763	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39 - 03	hrs			97,090			97,090	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39 - 02	# of prescrpts				104,893		104,893	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program									12
13	Other (specify): See Supplemental			385,461			174,558		560,019	13
14	TOTAL			\$ 385,461		\$ 184,862	\$ 279,451		\$ 849,774	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as nurse aides, who help with the above activities should not be listed on this schedule.

SEE ACCOUNTANTS' COMPILATION REPORT

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 10,712	\$	1
2	Cash-Patient Deposits	9,691		2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	1,687,787		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	115,485		6
7	Other Prepaid Expenses	63,258		7
8	Accounts Receivable (owners or related parties)	72,462		8
9	Other(specify): See Attached Schedule	16,830		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,976,225	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land			13
14	Buildings, at Historical Cost			14
15	Leasehold Improvements, at Historical Cost	244,428		15
16	Equipment, at Historical Cost	290,823		16
17	Accumulated Depreciation (book methods)	(41,307)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs	5,208		20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): See Attached Schedule	706,950		23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 1,206,102	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 3,182,327	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 1,325,987	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	52,426		28
29	Short-Term Notes Payable	15,000		29
30	Accrued Salaries Payable	316,257		30
31	Accrued Taxes Payable (excluding real estate taxes)	35,137		31
32	Accrued Real Estate Taxes(Sch.IX-B)	411,766		32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	See Attached Schedule	943,591		36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 3,100,164	\$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	1,520,361		39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	See Attached Schedule			43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 1,520,361	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 4,620,525	\$	46
47	TOTAL EQUITY(page 18, line 24)	\$ (1,438,198)	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 3,182,327	\$	48

SEE ACCOUNTANTS' COMPILATION REPORT

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (3,061,484)	1
2	Restatements (describe):		2
3	Difference Due To Change in Operating Entity	2,473,107	3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (588,377)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(849,821)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	()	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ (849,821)	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ (1,438,198)	24 *

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

VII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.
Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

	Revenue	Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	\$ 4,761,928	1
2	Discounts and Allowances for all Levels	(648,127)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 4,113,801	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	979,617	6
7	Oxygen	987,451	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 1,967,068	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	Nurses Aide Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals	5	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	117,909	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	18,964	19
20	Radiology and X-Ray	5,170	20
21	Other Medical Services	112,714	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 254,762	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	24,337	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 24,337	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	See Supplemental Schedule		28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 6,359,968	30

	Expenses	Amount	
	A. Operating Expenses		
31	General Services	993,396	31
32	Health Care	2,744,366	32
33	General Administration	1,379,481	33
	B. Capital Expense		
34	Ownership	1,155,172	34
	C. Ancillary Expense		
35	Special Cost Centers	849,774	35
36	Provider Participation Fee	87,600	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 7,209,789	40
41	Income before Income Taxes (line 30 minus line 40)**	(849,821)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (849,821)	43

* This must agree with page 4, line 45, column 4.

** Does this agree with taxable income (loss) per Federal Income Tax Return? [Not Complete](#) If not, please attach a reconciliation.

*** See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation. SEE ACCOUNTANTS' COMPILATION REPORT

****Provide a detailed breakdown of "Other Revenue" on an attached sheet.

Facility Name & ID Number Pinnacle Health Care Of Berwyn, L.L.C# 0046292Report Period Beginning: 01/01/03Ending: 12/31/03

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)

(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	1,962	2,110	\$ 61,184	\$ 29.00	1
2	Assistant Director of Nursing	1,962	2,110	64,095	30.38	2
3	Registered Nurses	26,628	28,632	621,027	21.69	3
4	Licensed Practical Nurses	27,205	29,253	544,975	18.63	4
5	Nurse Aides & Orderlies	95,032	102,185	929,749	9.10	5
6	Nurse Aide Trainees					6
7	Licensed Therapist	17,836	19,179	385,461	20.10	7
8	Rehab/Therapy Aides	6,587	7,083	89,106	12.58	8
9	Activity Director	1,965	2,113	32,749	15.50	9
10	Activity Assistants	9,399	10,106	83,985	8.31	10
11	Social Service Workers	5,176	5,566	96,732	17.38	11
12	Dietician					12
13	Food Service Supervisor	1,962	2,110	44,728	21.20	13
14	Head Cook	5,169	5,558	57,695	10.38	14
15	Cook Helpers/Assistants	12,560	13,506	113,313	8.39	15
16	Dishwashers					16
17	Maintenance Workers	2,696	2,898	42,781	14.76	17
18	Housekeepers	22,696	24,405	200,363	8.21	18
19	Laundry	9,103	9,788	80,849	8.26	19
20	Administrator	1,940	2,086	86,907	41.66	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	7,791	8,575	109,932	12.82	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	2,008	2,159	33,787	15.65	31
32	Other Health Care(specify)					32
33	Other(specify) <u>See Supplemental</u>					33
34	TOTAL (lines 1 - 33)	259,677	279,422	\$ 3,679,418 *	\$ 13.17	34

* This total must agree with page 4, column 1, line 45.

** See instructions.

B. CONSULTANT SERVICES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	204	\$ 8,396	01-03	35
36	Medical Director	Monthly	18,785	09-03	36
37	Medical Records Consultant	Monthly	1,720	10-03	37
38	Nurse Consultant	106	5,500	10-03	38
39	Pharmacist Consultant	Monthly	2,636	10-03	39
40	Physical Therapy Consultant	40	2,206	10a-03	40
41	Occupational Therapy Consultant	14	788	10a-03	41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	Monthly	2,275	11-03	44
45	Social Service Consultant	26	1,444	12-03	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	390	\$ 43,750		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses		\$		50
51	Licensed Practical Nurses				51
52	Nurse Aides				52
53	TOTAL (lines 50 - 52)		\$		53

SEE ACCOUNTANTS' COMPILATION REPORT

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function	% Ownership	Amount	Description		Amount	Description	Amount
Sue Bohne	Administrator	0	\$ 86,907	Workers' Compensation Insurance	\$	105,470	IDPH License Fee	\$
				Unemployment Compensation Insurance		54,443	Advertising: Employee Recruitment	5,711
				FICA Taxes		268,349	Health Care Worker Background Check (Indicate # of checks performed <u>52</u>)	626
				Employee Health Insurance		125,914	Dues and Subscriptions	2,974
				Employee Meals			Licenses and Fees	3,862
				Illinois Municipal Retirement Fund (IMRF)*			Care Centers Allocation	303
				Misc Employee Welfare		6,489	Pinnacle Allocation	202
				Holiday Expense		3,110		
				Pension Expense		22,921		
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 86,907					
B. Administrative - Other								
Description			Amount					
			\$					
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$	TOTAL (agree to Schedule V, line 22, col.8)			\$	586,696
C. Professional Services				E. Schedule of Non-Cash Compensation Paid to Owners or Employees			G. Schedule of Travel and Seminar**	
Vendor/Payee	Type		Amount	Description	Line #	Amount	Description	Amount
FR&R	Accounting	\$	43,759			\$	Out-of-State Travel	\$
Personnel Planners	Unemployment Consult		4,720					
Winston & Strawn	Legal		9,362				In-State Travel	
Meyer Magence	Legal		4,092					
Sinclair Kosoff	Legal		359					
Keane and Keane	Legal		5,040					
Pinnacle Care Health Services	Home Office Expense		84,492				Seminar Expense	1,070
Pinnacle Care Health Services	Bookkeeping Services		36,015				Care Centers Allocation	798
Paychex	Payroll Service		9,460				Pinnacle Allocation	116
Accu-Med Services	Computer Support		1,990					
KIPP Computer Solutions	Computer Support		2,615				Entertainment Expense	(
See Supplemental Schedule			17,100				(agree to Sch. V, line 24, col. 8)	
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$2500 attach copy of invoices.)			\$ 219,004	TOTAL			\$	1,984

* Attach copy of IMRF notifications
SEE ACCOUNTANTS' COMPILATION REPORT

****See instructions.**

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

	1 Improvement Type	2 Month & Year Improvement Was Made	3 Total Cost	4 Useful Life	5 6 7 8 9 10 11 12 13 Amount of Expense Amortized Per Year								
					FY2000	FY2001	FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008
1	N/A		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Pinnacle Health Care Of Berwyn, L.L.C

STATE OF ILLINOIS

0046292

Report Period Beginning:

01/01/03

Ending:

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12/31/03

XX. GENERAL INFORMATION:

- (1) Are nursing employees (RN,LPN,NA) represented by a union? Yes
- (2) Are there any dues to nursing home associations included on the cost report? No
If YES, give association name and amount. _____
- (3) Did the nursing home make political contributions or payments to a political action organization? No If YES, have these costs been properly adjusted out of the cost report? _____
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? _____
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes
What was the average life used for new equipment added during this period? 10 Years
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 1,698 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation. _____
- (8) Are you presently operating under a sale and leaseback arrangement? No
If YES, give effective date of lease. _____
- (9) Are you presently operating under a sublease agreement? X YES _____ NO _____
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES X NO _____ If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.
Fairfax Nursing Home, IDPH # 0038752, 1/1/03
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department of Public Aid during this cost report period. \$ 87,600
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation. _____

SEE ACCOUNTANTS' COMPILATION REPORT

- (13) Have costs for all supplies and services which are of the type that can be billed to the Department of Public Aid, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ _____ Has any meal income been offset against related costs? Yes Indicate the amount. \$ 5
- (16) Travel and Transportation
a. Are there costs included for out-of-state travel? No
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ _____
c. What percent of all travel expense relates to transportation of nurses and patients? None
d. Have vehicle usage logs been maintained? N/A
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? N/A
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such transportation during this reporting period. \$ _____
- (17) Has an audit been performed by an independent certified public accounting firm? Yes
Firm Name: Frost, Ruttenberg & Rothblatt The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? _____ If no, please explain. _____
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) If total legal fees are in excess of \$2500, have legal invoices and a summary of services performed been attached to this cost report? Yes
Attach invoices and a summary of services for all architect and appraisal fees.